

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 26.1

- 26.224 Filing and disposition of formulas.
- 26.225 Previously approved formulas.

### Subpart L—Closures for Distilled Spirits From the Virgin Islands

#### GENERAL

- 26.230 Containers of distilled spirits to bear closures.
- 26.231 Affixing closures.

### Subpart M—Procedure at Port of Entry From the Virgin Islands

- 26.260 Certificate.
- 26.261 Action by district director of customs.
- 26.262 Determination of tax on distilled spirits.
- 26.262a Computation of effective tax rate.
- 26.263 Determination of tax on beer.
- 26.264 Determination of tax on wine.
- 26.265 Determination of tax on articles.
- 26.266 Tax payment.
- 26.267 Payment of tax by electronic fund transfer.

### Subpart N—Records and Reports of Liquors From the Virgin Islands

#### RECORD AND REPORT OF LIQUORS BROUGHT INTO THE UNITED STATES

- 26.272 General requirements.
- 26.273 Proprietors of taxpaid premises.
- 26.273a Transfer record.
- 26.273b Package gauge record.

#### FILING AND RETENTION OF RECORDS AND REPORTS

- 26.275 Filing.
- 26.276 Retention.
- 26.277 [Reserved]

### Subpart O—Tax-Free Shipments to the United States From the Virgin Islands

- 26.291 General.

#### SHIPMENT OF INDUSTRIAL SPIRITS AND SPECIALLY DENATURED SPIRITS

- 26.292 Copy of consignee's permit under part 20 or 22.
- 26.293 Marks on containers.
- 26.294 Record of shipment.

#### SHIPMENT OF COMPLETELY DENATURED ALCOHOL AND PRODUCTS MADE WITH DENATURED SPIRITS

- 26.295 Marks on containers.
- 26.296 Record of shipment.

#### ARRIVAL IN THE UNITED STATES

- 26.297 General.

### Subpart Oa—Shipment of Bulk Distilled Spirits From the Virgin Islands, Without Payment of Tax, for Transfer From Customs Custody to Internal Revenue Bond

- 26.300 General.
- 26.301 Preparation of transfer record.
- 26.302 Gauge and certification.
- 26.303 Customs inspection and release.
- 26.304 Bulk conveyances to be sealed.
- 26.305 Receipt by consignee.

### Subpart Ob—Claims for Drawback on Eligible Articles From the Virgin Islands

- 26.306 Drawback of tax.
- 26.307 Special tax.
- 26.308 Bonds.
- 26.309 Claims for drawback.
- 26.310 Records.

### Subpart P—Requirements for Liquor Bottles

- 26.311 Scope of subpart.
- 26.312 Standards of fill.
- 26.314 Distinctive liquor bottles.
- 26.315 [Reserved]
- 26.316 Bottles not constituting approved containers.
- 26.317 Bottles to be used for display purposes.
- 26.318 Liquor bottles denied entry.
- 26.319 Used liquor bottles.

### Subpart Q—Miscellaneous Provisions

- 26.331 Alternate methods or procedures.

AUTHORITY: 19 U.S.C. 81c; 26 U.S.C. 5001, 5007, 5008, 5010, 5041, 5051, 5061, 5081, 5111, 5112, 5114, 5121, 5122, 5124, 5131–5134, 5141, 5146, 5207, 5232, 5271, 5276, 5301, 5314, 5555, 6001, 6301, 6302, 6804, 7101, 7102, 7651, 7652, 7805; 27 U.S.C. 203, 205; 31 U.S.C. 9301, 9303, 9304, 9306.

SOURCE: 20 FR 6077, Aug. 20, 1955, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated by T.D. ATF-459, 66 FR 38550, July 25, 2001.

EDITORIAL NOTE: Nomenclature changes to part 26 appear at 66 FR 21668, 21669, May 1, 2001.

### Subpart A—Scope of Regulations

#### § 26.1 Alcoholic products coming into the United States from Puerto Rico and the Virgin Islands.

This part, “Liquors and Articles from Puerto Rico and the Virgin Islands,” relates to:

## § 26.2

(a) The production, bonded warehousing, and withdrawal of distilled spirits and denatured spirits, and the manufacture of articles in Puerto Rico and the Virgin Islands to be brought into the United States free of tax;

(b) The collection of internal revenue taxes on taxable alcoholic products coming into the United States from Puerto Rico and the Virgin Islands;

(c) The transfer, without payment of tax, of Puerto Rican and Virgin Islands spirits in bulk containers or by pipeline from customs custody to the bonded premises of a distilled spirits plant qualified under part 19 of this chapter;

(d) The deposit of the distilled spirits excise taxes, limited to the lesser of \$10.50 or the rate in section 5001(a)(1) per proof gallon, into the Treasuries of Puerto Rico and the Virgin Islands on all articles containing distilled spirits as defined in section 7652, produced by those two U.S. possessions, and transported into the United States (less certain amounts); and

(e) The deposit of the distilled spirits excise taxes, limited to the lesser of \$10.50 or the rate in section 5001(a)(1) per proof gallon, into the Treasuries of Puerto Rico and the Virgin Islands on all rum imported into the United States (including rum from possessions other than Puerto Rico and the Virgin Islands), less certain amounts.

(Approved by the Office of Management and Budget under control number 1512-0277)

(Sec. 221, Pub. L. 98-67, 97 Stat. 369 (26 U.S.C. 7652))

[T.D. ATF-175, 49 FR 20803, May 16, 1984, as amended by T.D. ATF-203, 50 FR 15887, Apr. 23, 1985]

## § 26.2 Forms prescribed.

(a) The appropriate ATF officer is authorized to prescribe all forms required by this part, including applications, reports, returns, and records. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

## 27 CFR Ch. I (4-1-03 Edition)

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[T.D. ATF-92, 46 FR 46920, Sept. 23, 1981, as amended by T.D. ATF-249, 52 FR 5963, Feb. 27, 1987; T.D. ATF-372, 41 FR 20725, May 8, 1996; T.D. ATF-451, 66 FR 21668, May 1, 2001]

## § 26.3 Delegations of the Director.

All of the regulatory authorities of the Director contained in this part 26 are delegated to appropriate ATF officers. These ATF officers are specified in ATF Order 1130.29, Delegation Order—Delegation of the Director's Authorities in 27 CFR part 26, Liquors and Articles from Puerto Rico and the Virgin Islands. ATF delegation orders, such as ATF Order 1130.29, are available to any interested person by mailing a request to the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

[T.D. ATF-451, 66 FR 21668, May 1, 2001. Redesignated and amended by T.D. ATF-459, 66 FR 38550, July 25, 2001]

## Subpart B—Definitions

### § 26.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular and vice versa, and words importing the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.

*Appropriate ATF Officer.* An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part by ATF Order 1130.29, Delegation Order—Delegation of the Director's Authorities in 27 CFR Part 26, Liquors and Articles from Puerto Rico and the Virgin Islands.